SAMPLE RESOLUTION TO INCREASE REGULAR PROPERTY TAX TO 101% AFTER PUBLIC HEARING ON BUDGET

BUDGET/TAX HEARING PROCEDURE

The major part of the budget process is the public hearing (RCW 84.55.120). The hearing must include consideration of any increase of regular property tax revenue and it shall be held prior to the time the fire district/regional fire authority makes the request for setting the tax rate.

The fire district/RFA should have a budget proposal drafted prior to this public hearing. This hearing does not include levies which are assessed for bonds or excess regular property taxes approved by the voters. The public hearing may be a stand-alone meeting and shall provide the opportunity for the public to comment on the proposed levy rates being considered by the board of commissioners/governance. A single hearing may be held for both the budget process and for the consideration of setting your regular property tax rates based upon your current expense budget.

The board shall adopt a resolution (see sample provided) to authorize the increase of one percent in taxes plus the addition of any new construction, increases in assessed valuation or improvements to property. The resolution may be adopted for a two-year period.

SAMPLE RESOLUTION TO INCREASE REGULAR PROPERTY TAX TO 101% AFTER PUBLIC HEARING ON BUDGET

		County FPD #	_ / RFA
WHEREAS, the	(County	FPD/RFA)	has properly given notice of the
public hearing held	, 20 (date) 1	consider the _	11- DCM 04 FF 120 1
(County FPD's/RFA's) cu	rrent expense buaget for	(year), pursuan	t to RCVV 84.55.120; and
considering all relevant	evidence and testi (County FPD/RFA	mony presented (a) requires an increa), after hearing, and after duly d, has determined that ase in property tax revenue from tion of new construction and
improvements to property and	any increase in the value of	of state-assessed pro	operty, in order to discharge the nty FPD/RFA) and in its
WHEREAS,interest of and necessary to me FPD/RFA) for the proper	et the expenses and obliga	tions of	determined that it is in the best (County xt two calendar years;
from the addition of new const	nn increase in the regular pr ruction and improvements athorized for the (ye	operty tax levy, in a to property and ar ar) levy in the amo	addition to any amount resulting by increase in the value of state- bunt of \$, which is a
resulting from the addition of r	new construction and impro- creby authorized for the	ovements to proper (year) levy in the	evy, in addition to any amount ty and any increase in the value e amount of \$, which
the highest amount of regular prop 1985; the percentage increase shall	perty taxes that could have been not exceed the "limit factor" we	en lawfully levied in the high is the lesser of 1	ease shall not exceed 101 percent of hat taxing district in any year since 01 per cent or one hundred percent wfully levied in that taxing district
Adopted at a meeting of the Boa/RFA) on this day of			(County FPD
	, Chair of the Board		, Commissioner
	, Commissioner		, Commissioner
Attest:			
, Secre	etary to the Board		

WFCA #44